



Order Filed on September 13, 2024  
by Clerk  
U.S. Bankruptcy Court  
District of New Jersey

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW JERSEY**

**Caption in Compliance with D.N.J. LBR 9004-1(b)**

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*Counsel to the Plan Administrator*

In re:

BED BATH & BEYOND INC., *et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No. 23-13359 (VFP)

(Jointly Administered)

**STIPULATION AND CONSENT ORDER RESOLVING JOINT MOTION OF TEXAS  
TAXING AUTHORITIES TO COMPEL PAYMENT OF REMAINING AMOUNTS DUE  
ON YEAR 2022 AD VALOREM BUSINESS PERSONAL PROPERTY TAXES  
[DOCKET NO. 2664]**

The relief set forth on the following pages, numbered two (2) through eight (8) is hereby

**ORDERED.**

**DATED: September 13, 2024**

A handwritten signature in black ink, appearing to read "Vincent F. Papalia", is written over a horizontal line.

**Honorable Vincent F. Papalia  
United States Bankruptcy Judge**

<sup>1</sup> The last four digits of Debtor Bed Bath & Beyond Inc.'s tax identification number are 0488. A complete list of the Debtors in these chapter 11 cases and each such Debtor's tax identification number may be obtained on the website of the Debtor's proposed claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>. The location of Debtor Bed Bath & Beyond Inc.'s principal place of business and the Debtors' service address in these Chapter 11 Cases is 650 Liberty Avenue, Union, New Jersey 07083.

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Debtors: BED BATH & BEYOND INC., *et al.*

Case No. 23-13359 (VFP)

Caption of Order: Stipulation and Consent Order Resolving Joint Motion of Texas Taxing  
Authorities to Compel Payment of Remaining Amounts Due on Year 2022  
Ad Valorem Business Personal Property Taxes [[Docket No. 2664](#)]

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This Stipulation and Consent Order (the “Order”) is entered into by the Texas Taxing Authorities<sup>2</sup> and Michael Goldberg, solely in his capacity as plan administrator (the “Plan Administrator”), and together, the “Parties” including, as applicable, by and through their duly authorized undersigned counsel.

### **RECITALS**

**WHEREAS**, on April 23, 2023 (the “Petition Date”), each of the Debtors filed a voluntary petition for relief under Chapter 11 of Title 11 of the United States Code (the “Bankruptcy Code”) in the Bankruptcy Court for the District of New Jersey (the “Bankruptcy Court”).

**WHEREAS**, on September 11, 2023, the Debtors filed their *Second Amended Joint Chapter 11 Plan of Bed Bath & Beyond Inc. and its Debtor Affiliates* [[Docket No. 2160](#)] (the “Plan”). On September 14, 2023, the Court entered an Order confirming the Plan (the “Confirmation Order”) [[Docket No. 2172](#)].

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<sup>2</sup> The Texas Taxing Authorities include all taxing authorities represented by Linebarger Goggan Blair & Sampson, Perdue Brandon Fielder Collins & Mott, and McCreary Veselka Bragg & Allen including but not limited to: Bexar County, Cameron County, Cypress-Fairbanks Independent School District, Dallas County, City of El Paso, Fort Bend County WCID #02, Fort Bend County, City of Frisco, Grayson County, Gregg County, Harris County, Hidalgo County, Jefferson County, Lewisville Independent School District, City of McAllen, McLennan County, City of Mesquite, Montgomery County, Nueces County, Parker CAD, Rockwall CAD, San Marcos CISD, Smith County, Tarrant County, Tom Green CAD, Victoria County, Wichita County Tax Office, Randall County Tax Office, Brazoria County, Brazoria County Special Road & Bridge, Alvin Independent School District, Alvin Community College, Brazoria County Drainage District #4, Pearland Municipal Management, Brazoria Municipal Utility District #06, Woodlands Metro Municipal Utility District, Woodlands Road Utility District, Clear Creek Independent School District, Humble Independent School District, Pasadena Independent School District, Spring Branch Independent School District, City of Houston, Lubbock Central Appraisal District, Midland County, City of Lake Worth, Crowley Independent School District, Grapevine-Colleyville Independent School District, Frisco Independent School District, Plano Independent School District, Bell County Tax Appraisal District, Bowie Central Appraisal District, Brazos County, Denton County, Guadalupe County, Hays County, Midland Central Appraisal District, Taylor County Central Appraisal District, City of Waco, Waco Independent School District and Williamson County.

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Debtors: BED BATH & BEYOND INC., *et al.*

Case No. 23-13359 (VFP)

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**WHEREAS**, on September 12, 2023, the Court held the plan confirmation hearing. At said hearing, the Debtors represented that the 2022 taxes due and owing to the Texas Taxing Authorities would be paid within forty-eight (48) hours of said hearing.

**WHEREAS**, the effective date of the Plan occurred on September 29, 2023 (the “Plan Effective Date”), pursuant to the *Notice of (I) Entry of the Order (A) Approving the Disclosure Statement on a Final Basis and (B) Confirming the Second Amended Joint Chapter 11 Plan of Bed Bath & Beyond Inc. and its Debtor Affiliates and (II) Occurrence of Effective Date* [[Docket No. 2311](#)].

**WHEREAS**, after the confirmation hearing, the Debtors paid the base tax on the 2022 tax amounts, but not the pre-petition interest and penalties or post-petition interest thereon, which constituted amounts due on the claims. On November 6, 2023, the Texas Taxing Authorities filed their *Joint Motion to Compel Payment of Remaining Amounts Due on “Year 2022 Ad Valorem Business Personal Property Taxes* (the “Motion to Compel”) [[Docket No. 2664](#)].

**WHEREAS**, the August 2024 balances remaining unpaid to the Texas Taxing Authorities for the portions of their claims attributable to year 2022 ad valorem business personal property taxes are: \$195,819.42 for the entities represented by McCreary, Veselka, and Allen, PC; \$118,882.24 for the entities represented by Perdue, Brandon, Fielder, Collins & Mott, LLP; and \$706,061.88 for the entities represented by Linebarger Goggan Blair & Sampson, LLP (the “Tax Firms”). The August 2024 balance owed to each individual entity comprising the Texas Taxing Authorities is itemized on the attached **Exhibits A-C**.

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Debtors: BED BATH & BEYOND INC., *et al.*

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**WHEREAS**, the Debtors have returned funds from the Professional Fee Escrow Account, with \$600,000.00 earmarked for the Texas Taxing Authorities, to be divided pro-rata based on the August 2024 balances set forth in the following paragraphs<sup>3</sup>, within three (3) business days of the Effective Date, defined below, for pro-rata disbursement to the Texas Taxing Authorities.

**WHEREAS**, the Plan Administrator has additionally agreed to remit a total of \$150,000.00 from the Texas Reserve (as defined below) to the Tax Firms, to be divided pro-rata based on the August balances set forth herein, within three (3) business days of the Effective Date, defined below, for pro-rata disbursements to the Texas Taxing Authorities.

**WHEREAS**, the Plan Administrator and the Texas Taxing Authorities have agreed that the Texas Taxing Authorities shall have Allowed Priority Tax Claims for the unpaid 2022 tax balances following application of the \$750,000 in payments from the Plan Administrator, which claims shall be paid in accordance with the Plan. Said amounts are itemized on the attached **Exhibits D-F** and are automatically allowed as Priority Tax Claims accordingly without need for further amendment of the Texas Taxing Authorities' claims by the Tax Firms. No further amounts, including without limitation, for interest and penalties shall be due and owing. Further, the claims agent shall be authorized to update the claims register accordingly.

**NOW THEREFORE, FOR GOOD AND VALUABLE CONSIDERATION THE PARTIES HERETO ACKNOWLEDGE RECEIVING, IT IS HEREBY STIPULATED AND AGREED AS FOLLOWS:**

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<sup>3</sup> The Tax Firms have each provided their clients' pro-rata share of tax payments set forth herein.

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1. The recitals set forth above are hereby made an integral part of the Parties' Stipulation and are incorporated herein.

2. Effective Date. This Stipulation and Consent Order shall become Effective (the "Effective Date") upon becoming final and non-appealable.

3. 2022 ad valorem business personal property claim balances. The Parties agree the 2024 balances remaining unpaid to the Texas Taxing Authorities for the portions of their claims attributable to year 2022 ad valorem business personal property taxes are: \$195,819.42 for the entities represented by McCreary, Veselka, Bragg and Allen, PC; \$118,882.24 for the entities represented by Perdue, Brandon, Fielder, Collins & Mott, LLP; and \$706,061.88 for the entities represented by Linebarger Goggan Blair & Sampson, LLP (the "Tax Firms"), as itemized on the attached **Exhibits A-C**.

4. Payment from Plan Administrator. The Parties agree that, within three (3) business days of the Effective Date, the Plan Administrator shall remit a total of \$600,000.00 to the Tax Firms, which sum was previously earmarked by the Debtors from the Professional Fee Reserve for this purpose, pro-rated as follows:

\$115,101.74 to McCreary, Veselka, Bragg and Allen, PC;

\$69,878.42 to Perdue, Brandon, Fielder, Collins & Mott, LLP; and

\$415,019.84 to Linebarger Goggan Blair & Sampson, LLP

for pro-rata distribution by the Tax Firms to the applicable Texas Taxing Authorities.

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Debtors: BED BATH & BEYOND INC., *et al.*

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5. Additional Payment from Plan Administrator. Within three (3) business days of the Effective Date, the Plan Administrator shall remit a total of \$150,000.00 from the Texas Reserve<sup>4</sup>, to the Tax Firms, pro-rated as follows:

\$28,775.43 to McCreary, Veselka, Bragg and Allen, PC;

\$17,469.62 to Perdue, Brandon, Fielder, Collins & Mott, LLP; and

\$103,754.95 to Linebarger Goggan Blair & Sampson, LLP

for pro-rata distribution by the Tax Firms to the applicable Texas Taxing Authorities.

6. Allowed Priority Tax Claims. The Texas Taxing Authorities shall have Allowed Priority Tax Claims for the unpaid balances as of August 2024 after application of the \$750,000 in payments from the Plan Administrator. These claim amounts are itemized on the attached **Exhibits D-F** and are automatically allowed as the remaining claim balances of the claims of the Texas Taxing Authorities without need for further amendment of claims by the Tax Firms, and such claims shall be paid in accordance with the Plan. No further interest and/or penalties shall accrue on the remaining claims and this stipulation shall resolve all claims of the Texas Taxing Authorities with respect to 2022 *Ad Valorem* Taxes. The claims agent shall update the claims register accordingly.

7. The Parties further agree that the terms of this Stipulation and Consent Order resolve the Motion to Compel [[Docket No. 2664](#)].

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<sup>4</sup> The “Texas Reserve” is defined in the *Order (I) Authorizing the Settlement of Ad Valorem Tax Claims of Texas Taxing Authorities, (II) Authorizing the Use of \$2.8 Million Set Aside to Satisfy Claims of Texas Taxing Authorities, and III) Granting Related Relief* [[Docket. No. 2954](#)].

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8. The Parties acknowledge and agree that the Court shall retain jurisdiction over all disputes concerning or related to the subject matter of this Stipulation and Consent Order.

Dated: September 11, 2024

/s/ Paul J. Labov

Bradford J. Sandler, Esq.

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*Counsel to the Plan Administrator*

Dated: August 30, 2024

/s/ Julie Anne Parsons

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*Counsel to Texas Taxing Authorities as set forth in  
FN2*

Dated: August 30, 2024

/s/ Melissa E. Valdez

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Dated: September 4, 2024

/s/ Tara L. Grundemeier

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Dated: September 11, 2024

/s/ Vincent J. Roldan

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*Local Counsel to the Texas Taxing Authorities  
as set forth in FN2*

## **EXHIBIT A**

Taxing Entity	Account Number	2022 Base Tax Amount Claimed	Claim (prepet) P&I	Total 2022 Claim Amt.	Postpet Interest May 2023-Aug 2024 (2022 Base Tax Amt. x .16)	Amount paid by Debtors	Total \$Still Due Through Aug 2024	Amount Paid by Plan Administrator
Brazos	335670	\$20,922.79	\$5,785.17	\$26,707.96	\$3,347.65	\$20,922.79	\$9,132.82	\$6,710.28
Denton MVBA entities	938862DEN	\$6,142.18	\$2,039.21	\$8,181.39	\$982.75	\$6,142.18	\$3,021.96	2220.37
	655782DEN	\$1,968.91	\$653.68	\$2,622.59	\$315.03	\$1,968.91	\$968.71	711.75
	696803DEN	\$259,744.53	\$86,235.20	\$345,979.73	\$41,559.12	\$259,744.53	\$127,794.32	93896.14
	943191DEN	\$21,804.00	\$6,028.80	\$27,832.80	\$3,488.64	\$21,804.00	\$9,517.44	6992.88
Guadalupe County for City of Selma	P325420	\$2,008.64	\$555.39	\$2,564.03	\$321.38	\$2,008.64	\$876.77	\$644.21
Hays County	P117965	\$3,356.65	\$928.11	\$4,284.76	\$537.06	\$3,356.65	\$1,465.17	\$1,076.52
Midland CAD entities	P000027228	\$9,094.96	\$3,019.53	\$12,114.49	\$1,455.19	\$9,094.96	\$4,474.72	\$3,287.77
Taylor County CAD	972540	\$8,979.43	\$2,981.17	\$11,960.60	\$1,436.71	\$8,979.43	\$4,417.88	\$3,246.01
City of Waco/Waco ISD	48A139470	\$10,359.47	\$2,864.39	\$13,223.86	\$1,657.52	\$10,359.47	\$4,521.91	\$3,322.45
Williamson County	P450420	\$25,616.23	\$7,082.88	\$32,699.11	\$4,098.60	\$25,616.23	\$11,181.48	\$8,215.53
	P406323	\$27,642.66	\$7,643.17	\$35,285.83	\$4,422.83	\$27,642.66	\$12,066.00	\$8,865.42
	P490204 (Buy Buy Baby)	\$14,616.82	\$4,041.55	\$18,658.37	\$2,338.69	\$14,616.82	\$6,380.24	\$4,687.84

**Totals**

**\$412,257.27 \$129,858.25 \$542,115.52 \$65,961.17 \$412,257.27 \$195,819.42 \$143,877.17**

## **EXHIBIT B**

Perdue Brandon Fielder Collins & Mott LLP - Exhibit B							
Taxing Entity	Account Number	2022 Base Tax Amount Claimed	2022 Claim P/I (prepetition)	2022 Claim Total	Post Petition Interest (May 2023 - August 2024)	Amount paid by Debtors	Amount due through August 2024
Alvin Comm College	9100-0148-000	\$ 1,118.39	\$ 309.23	\$1,427.62	\$ 178.94	\$ 1,118.39	\$ 488.17
Alvin ISD	9100-0148-000	\$ 9,386.82	\$ 3,116.42	\$12,503.24	\$ 1,501.89	\$ 9,386.82	\$ 4,618.31
Brazoria County	9100-0148-000	\$ 1,983.42	\$ 658.50	\$2,641.92	\$ 317.35	\$ 1,983.42	\$ 975.85
Brazoria County Drainage District #4	9100-0148-000	\$ 940.25	\$ 312.17	\$1,252.42	\$ 150.44	\$ 940.25	\$ 462.61
Brazoria County Special Road & Bridge	9100-0148-000	\$ 340.67	\$ 113.10	\$453.77	\$ 54.51	\$ 340.67	\$ 167.61
Brazoria Municipal Utility District #06	9100-0148-000	\$ 3,066.03	\$ 1,017.92	\$4,083.95	\$ 490.56	\$ 3,066.03	\$ 1,508.48
Pearland Municipal Management	9100-0148-000	\$ 512.10	\$ 170.02	\$682.12	\$ 81.94	\$ 512.10	\$ 251.96
Frisco Independent School District	P900020214071	\$ 14,733.82	\$ 4,891.63	\$19,625.45	\$ 2,357.41	\$ 14,733.82	\$ 7,249.04
Frisco Independent School District	P900021130071	\$ 15,459.25	\$ 5,132.47	\$20,591.72	\$ 2,473.48	\$ 15,459.25	\$ 7,605.95
Plano Independent School District	P900020211971	\$ 10,816.70	\$ 3,351.02	\$14,167.72	\$ 1,730.67	\$ 10,816.70	\$ 5,081.69
Plano Independent School District	P900029504641	\$ 26,328.31	\$ 8,156.51	\$34,484.82	\$ 4,212.53	\$ 26,328.31	\$ 12,369.04
Plano Independent School District	P900021010081	\$ 11,392.25	\$ 3,529.32	\$14,921.57	\$ 1,822.76	\$ 11,392.25	\$ 5,352.08
City of Houston	*0712040	\$ 6,461.64	\$ 2,145.26	\$8,606.90	\$ 1,033.86	\$ 6,461.64	\$ 3,179.12
Clear Creek Independent School District	*0651006	\$ 11,892.95	\$ 1,308.22	\$13,201.18	\$ 1,902.87	\$ 11,892.95	\$ 3,211.09
Clear Creek Independent School District	2169870	\$ 9,557.66	\$ 1,051.34	\$10,609.00	\$ 1,529.23	\$ 9,557.66	\$ 2,580.57
Humble Independent School District	*0797999	\$ 21,975.29	\$ 2,417.29	\$24,392.62	\$ 3,516.05	\$ 21,975.29	\$ 5,933.34
Humble Independent School District	2310368	\$ 8,278.21	\$ 910.60	\$9,188.82	\$ 1,324.51	\$ 8,278.21	\$ 2,235.11
Pasadena Independent School District	*0926033	\$ 10,687.73	\$ 3,548.33	\$14,236.06	\$ 1,710.04	\$ 10,687.73	\$ 5,258.37
Spring Branch Independent School District	*0712040	\$ 15,363.42	\$ 5,100.66	\$20,464.07	\$ 2,458.15	\$ 15,363.42	\$ 7,558.81
Lubbock Central Appraisal District	P174914	\$ 16,255.37	\$ 5,396.79	\$21,652.17	\$ 2,600.86	\$ 16,255.37	\$ 7,997.65
Midland County	P027228	\$ 833.14	\$ 276.61	\$1,109.75	\$ 133.30	\$ 833.14	\$ 409.91
Woodlands Metro Municipal Utility District	19-1001-93-25066	\$ 951.22	\$ 315.80	\$1,267.03	\$ 152.20	\$ 951.22	\$ 468.00
Woodlands Road Utility District	19-1001-93-25066	\$ 2,174.22	\$ 239.16	\$2,413.38	\$ 347.88	\$ 2,174.22	\$ 587.04
Randall County Tax Office	239573	\$ 25,887.90	\$ 8,594.80	\$34,482.70	\$ 4,142.06	\$ 25,887.90	\$ 12,736.86
City of Lake Worth	12200018	\$ 2,654.77	\$ 881.38	\$3,536.15	\$ 424.76	\$ 2,654.77	\$ 1,306.14
Grapevine-Colleyville Independent School District	12694096	\$ 8,992.00	\$ 2,985.34	\$11,977.34	\$ 1,438.72	\$ 8,992.00	\$ 4,424.06
Grapevine-Colleyville Independent School District	14383930	\$ 11,627.60	\$ 3,860.37	\$15,487.97	\$ 1,860.42	\$ 11,627.60	\$ 5,720.79
Wichita County Tax Office	443823	\$ 18,586.59	\$ 6,170.74	\$24,757.33	\$ 2,973.85	\$ 18,586.59	\$ 9,144.59
		\$ 268,257.72	\$ 75,961.00	\$ 344,218.79	\$ 42,921.24	\$ 268,257.72	\$ 118,882.24

## **EXHIBIT C**

Bed Bath Beyond, Inc  
23-13359; 23-13400

**EXHIBIT C LINEBARGER GOGGAN BLAIR & SAMPSON, LLP CLIENTS**

Entity Name	Bank Number	Account Number	POC Year	POC Amount	2022 POC Amounts	2022 Base Tax	2022 Claim Shortfall	Post-Petition Interest	2022 Total Due through August 31, 2024	2022 Payment Received
Bexar County	23-13359	000001142637	2022-2023 EST	\$47,933.58	\$27,378.87	\$20,554.71	\$6,824.16	\$3,288.75	\$10,112.91	\$20,554.71
Bexar County	23-13359	000001328825	2022-2023 EST	\$104,276.47	\$58,606.73	\$45,669.74	\$12,936.99	\$7,307.16	\$20,244.15	\$45,669.74
Bexar County	23-13359	902033105805	2022-2023 EST	\$58,870.11	\$33,086.90	\$25,783.21	\$7,303.69	\$4,125.31	\$11,429.00	\$25,783.21
Bexar County	23-13359	902033105810	2022-2023 EST	\$51,034.39	\$28,684.49	\$22,349.90	\$6,334.59	\$3,575.98	\$9,910.57	\$22,349.90
Bexar County	23-13359	902033106100	2022-2023 EST	\$81,529.19	\$45,824.46	\$35,704.73	\$10,119.73	\$5,712.76	\$15,832.49	\$35,704.73
Bexar County	23-13400	000001328820	2022-2023 EST	\$48,549.60	\$27,286.44	\$21,263.16	\$6,023.28	\$3,402.11	\$9,425.39	\$21,263.16
			<b>Total:</b>	<b>\$392,193.34</b>	<b>\$220,867.89</b>			\$0.00		
Crowley ISD	23-13359	11091908	2022-2023 EST	\$37,557.31	\$20,570.44	\$15,442.97	\$5,127.47	\$2,470.88	\$7,598.35	\$15,442.97
Crowley ISD	23-13400	13682342	2022-2023 EST	\$43,151.88	\$23,634.17	\$17,743.37	\$5,890.79	\$2,838.94	\$8,729.73	\$17,743.38
			<b>Total:</b>	<b>\$80,709.19</b>	<b>\$44,204.61</b>			\$0.00		
Cypress-Fairbanks ISD	23-13359	0594876	2022-2023EST	\$37,936.47	\$21,668.69	\$16,267.78	\$5,400.91	\$2,602.84	\$8,003.75	\$16,267.78
Cypress-Fairbanks ISD	23-13359	2002542	2022-2023EST	\$19,680.21	\$11,241.01	\$8,439.20	\$2,801.81	\$1,350.27	\$4,152.08	\$8,439.20
Cypress-Fairbanks ISD	23-13400	2196679	2022-2023EST	\$20,131.08	\$11,498.54	\$8,632.54	\$2,866.00	\$1,381.21	\$4,247.21	\$8,632.54
			<b>Total:</b>	<b>\$77,747.76</b>	<b>\$44,408.24</b>			\$0.00		
Dallas County	23-13359	9910011125000000	2022-2023 EST	\$104,185.56	\$59,509.08	\$44,676.48	\$14,832.60	\$7,148.24	\$21,980.84	\$44,676.48
Dallas County	23-13359	99200225200206350	2022-2023 EST	\$11,622.46	\$6,638.56	\$4,983.90	\$1,654.66	\$797.42	\$2,452.08	\$4,983.90
Dallas County	23-13359	99952150000103700	2022-2023 EST	\$161,039.25	\$91,982.97	\$69,056.28	\$22,926.69	\$11,049.00	\$33,975.69	\$69,056.28
Dallas County	23-13400	99100111240000000	2022-2023 EST	\$88,726.94	\$50,679.37	\$38,047.57	\$12,631.80	\$6,087.61	\$18,719.41	\$38,047.57
Dallas County	23-13400	99191125600000000	2022-2023 EST	\$3,834.09	\$2,189.97	\$1,644.12	\$545.85	\$263.06	\$808.91	\$1,644.12
			<b>Total:</b>	<b>\$369,408.30</b>	<b>\$210,999.95</b>			\$0.00		
El Paso	23-13359	091399911161434	2022-2023 EST	\$60,478.06	\$34,544.07	\$25,933.99	\$8,610.08	\$4,149.44	\$12,759.52	\$25,933.99
El Paso	23-13359	200299904730042	2022-2023 EST	\$79,220.73	\$45,249.58	\$33,971.15	\$11,278.43	\$5,435.38	\$16,713.81	\$33,971.15
			<b>Total:</b>	<b>\$139,698.79</b>	<b>\$79,793.65</b>			\$0.00		
Fort Bend Co WCID # 02	23-13359	9960020970008910	2022-2023EST	\$3,945.11	\$2,253.38	\$1,691.73	\$561.65	\$270.68	\$832.33	\$1,691.74
Fort Bend Co WCID # 02	23-13400	9960022210072910	2022-2023EST	\$2,526.46	\$1,443.07	\$1,083.39	\$359.68	\$173.34	\$533.02	\$1,083.39
			<b>Total:</b>	<b>\$6,471.57</b>	<b>\$3,696.45</b>			\$0.00		
Fort Bend County	23-13359	9960020970008910	2022-2023EST	\$30,559.74	\$17,455.22	\$13,104.52	\$4,350.70	\$2,096.72	\$6,447.42	\$13,104.51
Fort Bend County	23-13400	9960022210072910	2022-2023EST	\$19,570.49	\$11,178.34	\$8,392.15	\$2,786.19	\$1,342.74	\$4,128.93	\$8,392.15
			<b>Total:</b>	<b>\$50,130.23</b>	<b>\$28,633.56</b>			\$0.00		
Frisco	23-13359	P900020214071	2022-2023 EST	\$12,350.28	\$6,925.16	\$5,425.12	\$1,500.04	\$868.02	\$2,368.06	\$5,425.10
Frisco	23-13400	P900021130071	2022-2023 EST	\$12,958.37	\$7,266.14	\$5,692.23	\$1,573.91	\$910.76	\$2,484.67	\$5,692.23
			<b>Total:</b>	<b>\$25,308.65</b>	<b>\$14,191.30</b>			\$0.00		
Grayson County	23-13359	P304912	2022-2023 EST	\$26,214.29	\$14,699.12	\$11,515.17	\$3,183.95	\$1,842.43	\$5,026.38	\$11,515.17
			<b>Total:</b>	<b>\$26,214.29</b>	<b>\$14,699.12</b>			\$0.00		
Harris County	23-13359	2212213400000	2019, 2022-2023EST	\$18.04	\$9.18	\$8.00	\$9.18	\$1.28	\$10.46	\$0.00
Harris County	23-13359	2059487600000	2022-2023EST	\$32,989.14	\$18,202.39	\$14,786.75	\$3,415.64	\$2,365.88	\$5,781.52	\$14,786.75
Harris County	23-13359	2065100600000	2022-2023EST	\$21,131.78	\$11,526.20	\$9,605.58	\$1,920.62	\$1,536.89	\$3,457.51	\$9,605.58
Harris County	23-13359	2071204000000	2022-2023EST	\$13,681.09	\$7,197.16	\$6,483.93	\$713.23	\$1,037.43	\$1,750.66	\$6,483.93
Harris County	23-13359	2079799900000	2022-2023EST	\$33,448.88	\$18,239.01	\$15,209.87	\$3,029.14	\$2,433.58	\$5,462.72	\$15,209.87
Harris County	23-13359	2092275500000	2022-2023EST	\$68,587.49	\$38,520.17	\$30,067.32	\$8,452.85	\$4,810.77	\$13,263.62	\$30,067.32
Harris County	23-13359	2092603300000	2022-2023EST	\$18,330.93	\$10,062.31	\$8,268.62	\$1,793.69	\$1,322.98	\$3,116.67	\$8,268.62
Harris County	23-13359	2200254200000	2022-2023EST	\$9,762.40	\$5,243.87	\$4,518.53	\$725.34	\$722.96	\$1,448.30	\$4,518.53
Harris County	23-13359	2225039700000	2022-2023EST	\$38,719.31	\$20,455.59	\$18,263.72	\$2,191.87	\$2,922.20	\$5,114.07	\$18,263.72
Harris County	23-13400	2216987000000	2022-2023EST	\$16,982.37	\$9,262.93	\$7,719.44	\$1,543.49	\$1,235.11	\$2,778.60	\$7,719.44
Harris County	23-13400	2219667900000	2022-2023EST	\$17,505.75	\$9,659.13	\$7,846.62	\$1,812.51	\$1,255.46	\$3,067.97	\$7,846.62
Harris County	23-13400	2225040000000	2022-2023EST	\$48,561.68	\$25,546.67	\$23,015.01	\$2,531.66	\$3,682.40	\$6,214.06	\$23,015.01

Bed Bath Beyond, Inc  
23-13359; 23-13400

Entity Name	Bank Number	Account Number	POC Year	POC Amount	2022 POC Amounts	2022 Base Tax	2022 Claim Shortfall	Post-Petition Interest	2022 Total Due through August 31, 2024	2022 Payment Received
Harris County	23-13400	2231036800000	2022-2023EST	\$12,600.33	\$6,870.71	\$5,729.62	\$1,141.09	\$916.74	\$2,057.83	\$5,729.62
Harris County	23-13359	2225076400000	2020	\$316.53	\$0.00			\$0.00	\$0.00	
			Total:	\$332,635.72	\$180,795.32			\$0.00		
Hidalgo County	23-13359	M228099000000F06	2022-2023 EST	\$29,572.12	\$15,939.36	\$13,632.76	\$2,306.60	\$2,181.24	\$4,487.84	\$13,632.76
Hidalgo County	23-13400	E3931990000004B16	2022-2023 EST	\$85,787.07	\$46,733.45	\$39,053.62	\$7,679.83	\$6,248.58	\$13,928.41	\$39,053.62
			Total:	\$115,359.19	\$62,672.81			\$0.00		
Jefferson County	23-13359	700000-000-058981-00000	2022-2023EST	\$25,690.32	\$14,673.89	\$11,016.43	\$3,657.46	\$1,762.63	\$5,420.09	\$11,016.43
Jefferson County	23-13359	700000-000-058982-00000	2022-2023EST	\$27,954.13	\$15,966.94	\$11,987.19	\$3,979.75	\$1,917.95	\$5,897.70	\$11,987.19
			Total:	\$53,644.45	\$30,640.83			\$0.00		
Lewisville ISD	23-13359	655782DEN	2022-2023 EST	\$26,104.11	\$14,910.24	\$11,193.87	\$3,716.37	\$1,791.02	\$5,507.39	\$11,193.87
Lewisville ISD	23-13359	696803DEN	2022-2023 EST	\$1,133,640.80	\$647,516.96	\$486,123.84	\$161,393.12	\$77,779.81	\$239,172.93	\$486,123.84
			Total:	\$1,159,744.91	\$662,427.20			\$0.00		
Lewisville ISD	23-13359	938862DEN	2022-2023 EST	\$26,807.22	\$15,311.84	\$11,495.38	\$3,816.46	\$1,839.26	\$5,655.72	\$11,495.38
			Total:	\$26,807.22	\$15,311.84			\$0.00		
McAllen	23-13359	M228099000000F06	2022-2023 EST	\$7,135.39	\$4,001.02	\$3,134.37	\$866.65	\$501.50	\$1,368.15	\$3,134.37
			Total:	\$7,135.39	\$4,001.02			\$0.00		
McLennan County	23-13359	48A139470	2022-2023 EST	\$6,060.36	\$3,393.07	\$2,667.29	\$725.78	\$426.77	\$1,152.55	\$2,643.38
			Total:	\$6,060.36	\$3,393.07			\$0.00		
Mesquite	23-13359	99200225200206350	2022-2023 EST	\$35,245.59	\$18,541.52	\$16,704.07	\$1,837.45	\$2,672.65	\$4,510.10	\$16,704.07
			Total:	\$35,245.59	\$18,541.52			\$0.00		
Montgomery County	23-13359	1910018160454	2022-2023EST	\$31,953.56	\$18,251.35	\$13,702.21	\$4,549.14	\$2,192.35	\$6,741.49	\$13,702.21
Montgomery County	23-13359	1910019325066	2022-2023EST	\$58,048.30	\$33,156.23	\$24,892.07	\$8,264.16	\$3,982.73	\$12,246.89	\$24,892.07
			Total:	\$90,001.86	\$51,407.58			\$0.00		
Nueces County	23-13359	B00282180000	2022-2023 EST	\$59,168.41	\$33,796.02	\$25,372.39	\$8,423.63	\$4,059.58	\$12,483.21	\$25,372.39
			Total:	\$59,168.41	\$33,796.02			\$0.00		
Parker CAD	23-13359	P013372	2022-2023 EST	\$16,387.57	\$9,360.30	\$7,027.27	\$2,333.03	\$1,124.36	\$3,457.39	\$7,027.07
			Total:	\$16,387.57	\$9,360.30			\$0.00		
Rockwall CAD	23-13359	64848	2022-2023 EST	\$18,094.33	\$10,335.18	\$7,759.15	\$2,576.03	\$1,241.46	\$3,817.49	\$7,759.15
			Total:	\$18,094.33	\$10,335.18			\$0.00		
San Marcos CISD	23-13359	P117965	2022-2023 EST	\$8,771.25	\$4,614.26	\$4,156.99	\$457.27	\$665.12	\$1,122.39	\$4,156.99
			Total:	\$8,771.25	\$4,614.26			\$0.00		
Smith County	23-13359	40100143082000	2022-2023 EST	\$60,620.95	\$33,991.94	\$26,629.01	\$7,362.93	\$4,260.64	\$11,623.57	\$26,629.01
			Total:	\$60,620.95	\$33,991.94			\$0.00		
Tarrant County	23-13359	10601481	2022-2023 EST	\$54,937.35	\$30,941.07	\$23,996.28	\$6,944.79	\$3,839.40	\$10,784.19	\$23,996.28
Tarrant County	23-13359	11091908	2022-2023 EST	\$32,895.60	\$18,789.42	\$14,106.18	\$4,683.24	\$2,256.99	\$6,940.23	\$14,106.13
Tarrant County	23-13359	12200018	2022-2023 EST	\$28,512.56	\$16,285.90	\$12,226.66	\$4,059.24	\$1,956.27	\$6,015.51	\$12,226.66
Tarrant County	23-13359	12694096	2022-2023 EST	\$19,259.58	\$11,000.76	\$8,258.82	\$2,741.94	\$1,321.41	\$4,063.35	\$8,258.82
Tarrant County	23-13359	12716022	2022-2023 EST	\$39,475.23	\$22,337.70	\$17,137.53	\$5,200.17	\$2,742.00	\$7,942.17	\$17,137.53
Tarrant County	23-13400	13682342	2022-2023 EST	\$37,795.79	\$21,588.33	\$16,207.46	\$5,380.87	\$2,593.19	\$7,974.06	\$16,207.45
Tarrant County	23-13400	13701525	2022-2023 EST	\$58,009.86	\$33,134.27	\$24,875.59	\$8,258.68	\$3,980.09	\$12,238.77	\$24,875.59
Tarrant County	23-13400	14383930	2022-2023 EST	\$22,506.74	\$12,855.47	\$9,651.27	\$3,204.20	\$1,544.20	\$4,748.40	\$9,651.27
			Total:	\$293,392.71	\$166,932.92			\$0.00		
Tom Green CAD	23-13359	P000078818	2022-2023 EST	\$15,751.77	\$8,997.15	\$6,754.62	\$8,997.15	\$1,080.74	\$10,077.89	\$0.00
			Total:	\$15,751.77	\$8,997.15			\$0.00		
Victoria County	23-13359	P303581	2022-2023 EST	\$22,130.15	\$12,409.02	\$9,721.13	\$2,687.89	\$1,555.38	\$4,243.27	\$9,721.13
			Total:	\$22,130.15	\$12,409.02					

Bed Bath Beyond, Inc  
23-13359; 23-13400

Entity Name	Bank Number	Account Number	POC Year	POC Amount	2022 POC Amounts	2022 Base Tax	2022 Claim Shortfall	Post-Petition Interest	2022 Total Due through August 31, 2024	2022 Payment Received
Grand Total:				\$3,408,124.76	\$1,971,122.75	\$1,514,075.57	\$463,809.79	\$242,252.09	\$706,061.88	\$1,507,288.77

## **EXHIBIT D**

Taxing Entity	Account Number	Total Still Due Through Aug 2024	Amount Paid by Plan Administrator	Remaining Priority Claim Balance	Claim Number: Bed Bath & Beyond Inc. unless otherwise noted
Brazos	335670	\$9,132.82	\$6,710.28	\$2,422.54	135
Denton MVBA entities	938862DEN	\$3,021.96	2220.37	\$801.59	151 (total of the 4 amounts = \$37,481.29)
	655782DEN	\$968.71	711.75	\$256.96	"
	696803DEN	\$127,794.32	93896.14	\$33,898.18	"
	943191DEN	\$9,517.44	6992.88	\$2,524.56	"
Guadalupe County for City of Selma	P325420	\$876.77	\$644.21	\$232.56	145
Hays County	P117965	\$1,465.17	\$1,076.52	\$388.65	147
Midland CAD entities	P000027228	\$4,474.72	\$3,287.77	\$1,186.95	156
Taylor County CAD	972540	\$4,417.88	\$3,246.01	\$1,171.87	143
City of Waco/Waco ISD	48A139470	\$4,521.91	\$3,322.45	\$1,199.46	139
Williamson County	P450420	\$11,181.48	\$8,215.53	\$2,965.95	136 (total of the 2 amounts = \$6,166.53)
	P406323	\$12,066.00	\$8,865.42	\$3,200.58	"
	P490204 (Buy Buy Baby)	\$6,380.24	\$4,687.84	\$1,692.40	113 [Buy Buy Baby Inc.]

Totals \$195,819.42 \$143,877.17 \$51,942.25

## **EXHIBIT E**

Perdue Brandon Fielder Collins & Mott LLP - Exhibit E

Taxing Entity	Account Number	2022 Claim Total	Post Petition Interest (May 2023 - August 2024)	Amount paid by Debtors	Amount due through August 2024	Amount to be paid by Plan Administrator	Remaining Priority Tax Claim Balance
Alvin Comm College	9100-0148-000	\$1,427.62	\$ 178.94	\$ 1,118.39	\$ 488.17	\$ 358.68	\$ 129.49
Alvin ISD	9100-0148-000	\$12,503.24	\$ 1,501.89	\$ 9,386.82	\$ 4,618.31	\$ 3,393.28	\$ 1,225.03
Brazoria County	9100-0148-000	\$2,641.92	\$ 317.35	\$ 1,983.42	\$ 975.85	\$ 717.00	\$ 258.85
Brazoria County Drainage District #4	9100-0148-000	\$1,252.42	\$ 150.44	\$ 940.25	\$ 462.61	\$ 339.90	\$ 122.71
Brazoria County Special Road & Bridge	9100-0148-000	\$453.77	\$ 54.51	\$ 340.67	\$ 167.61	\$ 123.15	\$ 44.46
Brazoria Municipal Utility District #06	9100-0148-000	\$4,083.95	\$ 490.56	\$ 3,066.03	\$ 1,508.48	\$ 1,108.35	\$ 400.13
Pearland Municipal Management	9100-0148-000	\$682.12	\$ 81.94	\$ 512.10	\$ 251.96	\$ 185.12	\$ 66.83
Frisco Independent School District	P900020214071	\$19,625.45	\$ 2,357.41	\$ 14,733.82	\$ 7,249.04	\$ 5,326.19	\$ 1,922.85
Frisco Independent School District	P900021130071	\$20,591.72	\$ 2,473.48	\$ 15,459.25	\$ 7,605.95	\$ 5,588.43	\$ 2,017.52
Plano Independent School District	P900020211971	\$14,167.72	\$ 1,730.67	\$ 10,816.70	\$ 5,081.69	\$ 3,733.74	\$ 1,347.95
Plano Independent School District	P900029504641	\$34,484.82	\$ 4,212.53	\$ 26,328.31	\$ 12,369.04	\$ 9,088.08	\$ 3,280.96
Plano Independent School District	P900021010081	\$14,921.57	\$ 1,822.76	\$ 11,392.25	\$ 5,352.08	\$ 3,932.41	\$ 1,419.67
City of Houston	*0712040	\$8,606.90	\$ 1,033.86	\$ 6,461.64	\$ 3,179.12	\$ 2,335.84	\$ 843.28
Clear Creek Independent School District	*0651006	\$13,201.18	\$ 1,902.87	\$ 11,892.95	\$ 3,211.09	\$ 2,359.33	\$ 851.76
Clear Creek Independent School District	2169870	\$10,609.00	\$ 1,529.23	\$ 9,557.66	\$ 2,580.57	\$ 1,896.06	\$ 684.51
Humble Independent School District	*0797999	\$24,392.62	\$ 3,516.05	\$ 21,975.29	\$ 5,933.34	\$ 4,359.48	\$ 1,573.85
Humble Independent School District	2310368	\$9,188.82	\$ 1,324.51	\$ 8,278.21	\$ 2,235.11	\$ 1,642.24	\$ 592.88
Pasadena Independent School District	*0926033	\$14,236.06	\$ 1,710.04	\$ 10,687.73	\$ 5,258.37	\$ 3,863.55	\$ 1,394.81
Spring Branch Independent School District	*0712040	\$20,464.07	\$ 2,458.15	\$ 15,363.42	\$ 7,558.81	\$ 5,553.79	\$ 2,005.02
Lubbock Central Appraisal District	P174914	\$21,652.17	\$ 2,600.86	\$ 16,255.37	\$ 7,997.65	\$ 5,876.23	\$ 2,121.42
Midland County	P027228	\$1,109.75	\$ 133.30	\$ 833.14	\$ 409.91	\$ 301.18	\$ 108.73
Woodlands Metro Municipal Utility District	19-1001-93-25066	\$1,267.03	\$ 152.20	\$ 951.22	\$ 468.00	\$ 343.86	\$ 124.14
Woodlands Road Utility District	19-1001-93-25066	\$2,413.38	\$ 347.88	\$ 2,174.22	\$ 567.04	\$ 431.32	\$ 155.71
Randall County Tax Office	239573	\$34,482.70	\$ 4,142.06	\$ 25,887.90	\$ 12,736.86	\$ 9,358.34	\$ 3,378.53
City of Lake Worth	12200018	\$3,536.15	\$ 424.76	\$ 2,654.77	\$ 1,306.14	\$ 959.68	\$ 346.46
Grapevine-Colleyville Independent School District	12694096	\$11,977.34	\$ 1,438.72	\$ 8,992.00	\$ 4,424.06	\$ 3,250.55	\$ 1,173.51
Grapevine-Colleyville Independent School District	14383930	\$15,487.97	\$ 1,860.42	\$ 11,627.60	\$ 5,720.79	\$ 4,203.31	\$ 1,517.47
Wichita County Tax Office	443823	\$24,757.33	\$ 2,973.85	\$ 18,586.59	\$ 9,144.59	\$ 6,718.94	\$ 2,425.66
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 344,218.79	\$ 42,921.24	\$ 268,257.72	\$ 118,882.24	\$ 87,348.02	\$ 31,534.21

## **EXHIBIT F**

Bed Bath Beyond, Inc  
23-13359; 23-13400

**EXHIBIT F LINEBARGER GOGGAN BLAIR & SAMPSON, LLP CLIENTS**

Entity Name	Account Number	2022 Total Due through 8/31/24	Amount Paid by Plan Administrator	Remaining Priority Tax Claim Balance
Bexar County	000001142637	\$10,112.91	\$7,430.40	\$2,682.51
Bexar County	000001328825	\$20,244.15	\$14,874.27	\$5,369.88
Bexar County	902033105805	\$11,429.00	\$8,397.39	\$3,031.61
Bexar County	902033105810	\$9,910.57	\$7,281.74	\$2,628.84
Bexar County	902033106100	\$15,832.49	\$11,632.83	\$4,199.66
Bexar County	000001328820	\$9,425.39	\$6,925.25	\$2,500.14
Crowley ISD	11091908	\$7,598.35	\$5,582.84	\$2,015.51
Crowley ISD	13682342	\$8,729.73	\$6,414.12	\$2,315.61
Cypress-Fairbanks ISD	0594876	\$8,003.75	\$5,880.69	\$2,123.06
Cypress-Fairbanks ISD	2002542	\$4,152.08	\$3,050.72	\$1,101.36
Cypress-Fairbanks ISD	2196679	\$4,247.21	\$3,120.61	\$1,126.60
Dallas County	99100111250000000	\$21,980.84	\$16,150.29	\$5,830.55
Dallas County	99200225200206350	\$2,452.08	\$1,801.65	\$650.43
Dallas County	99952150000103700	\$33,975.69	\$24,963.44	\$9,012.25
Dallas County	99100111240000000	\$18,719.41	\$13,753.98	\$4,965.43
Dallas County	99191125600000000	\$808.91	\$594.34	\$214.57
El Paso	091399911161434	\$12,759.52	\$9,374.98	\$3,384.54
El Paso	200299904730042	\$16,713.81	\$12,280.38	\$4,433.44
Fort Bend Co WCID # 02	9960020970008910	\$832.33	\$611.55	\$220.78
Fort Bend Co WCID # 02	9960022210072910	\$533.02	\$391.64	\$141.39
Fort Bend County	9960020970008910	\$6,447.42	\$4,737.21	\$1,710.22
Fort Bend County	9960022210072910	\$4,128.93	\$3,033.71	\$1,095.22
Frisco	P900020214071	\$2,368.06	\$1,739.92	\$628.14
Frisco	P900021130071	\$2,484.67	\$1,825.59	\$659.07
Grayson County	P304912	\$5,026.38	\$3,693.10	\$1,333.28

Bed Bath Beyond, Inc  
23-13359; 23-13400

Entity Name	Account Number	2022 Total Due through 8/31/24	Amount Paid by Plan Administrator	Remaining Priority Tax Claim Balance
Harris County	2212213400000	\$10.46	\$7.69	\$2.77
Harris County	2059487600000	\$5,781.52	\$4,247.94	\$1,533.58
Harris County	2065100600000	\$3,457.51	\$2,540.39	\$917.13
Harris County	2071204000000	\$1,750.66	\$1,286.29	\$464.37
Harris County	2079799900000	\$5,462.72	\$4,013.70	\$1,449.02
Harris County	2092275500000	\$13,263.62	\$9,745.37	\$3,518.25
Harris County	2092603300000	\$3,116.67	\$2,289.95	\$826.71
Harris County	2200254200000	\$1,448.30	\$1,064.13	\$384.17
Harris County	2225039700000	\$5,114.07	\$3,757.53	\$1,356.54
Harris County	2216987000000	\$2,778.60	\$2,041.56	\$737.04
Harris County	2219667900000	\$3,067.97	\$2,254.17	\$813.80
Harris County	2225040000000	\$6,214.06	\$4,565.75	\$1,648.32
Harris County	2231036800000	\$2,057.83	\$1,511.98	\$545.85
Harris County	2225076400000	\$0.00	\$0.00	\$0.00
Hidalgo County	M228099000000F06	\$4,487.84	\$3,297.42	\$1,190.43
Hidalgo County	E393199000004B16	\$13,928.41	\$10,233.82	\$3,694.59
Jefferson County	700000-000-058981-00000	\$5,420.09	\$3,982.38	\$1,437.71
Jefferson County	700000-000-058982-00000	\$5,897.70	\$4,333.30	\$1,564.40
Lewisville ISD	655782DEN	\$5,507.39	\$4,046.52	\$1,460.87
Lewisville ISD	696803DEN	\$239,172.93	\$175,730.91	\$63,442.03
Lewisville ISD	938862DEN	\$5,655.72	\$4,155.51	\$1,500.21
McAllen	M228099000000F06	\$1,368.15	\$1,005.24	\$362.91
McLennan County	48A139470	\$1,152.55	\$846.83	\$305.72
Mesquite	99200225200206350	\$4,510.10	\$3,313.77	\$1,196.33
Montgomery County	1910018160454	\$6,741.49	\$4,953.27	\$1,788.22

Bed Bath Beyond, Inc  
23-13359; 23-13400

Entity Name	Account Number	2022 Total Due through 8/31/24	Amount Paid by Plan Administrator	Remaining Priority Tax Claim Balance
Montgomery County	1910019325066	\$12,246.89	\$8,998.33	\$3,248.56
Nueces County	B00282180000	\$12,483.21	\$9,171.97	\$3,311.25
Parker CAD	P013372	\$3,457.39	\$2,540.30	\$917.09
Rockwall CAD	64848	\$3,817.49	\$2,804.88	\$1,012.61
San Marcos CISD	P117965	\$1,122.39	\$824.67	\$297.72
Smith County	40100143082000	\$11,623.57	\$8,540.35	\$3,083.22
Tarrant County	10601481	\$10,784.19	\$7,923.62	\$2,860.57
Tarrant County	11091908	\$6,940.23	\$5,099.29	\$1,840.94
Tarrant County	12200018	\$6,015.51	\$4,419.86	\$1,595.65
Tarrant County	12694096	\$4,063.35	\$2,985.52	\$1,077.83
Tarrant County	12716022	\$7,942.17	\$5,835.47	\$2,106.71
Tarrant County	13682342	\$7,974.06	\$5,858.90	\$2,115.17
Tarrant County	13701525	\$12,238.77	\$8,992.37	\$3,246.41
Tarrant County	14383930	\$4,748.40	\$3,488.86	\$1,259.54
Tom Green CAD	P000078818	\$10,077.89	\$7,404.67	\$2,673.22
Victoria County	P303581	\$4,243.27	\$3,117.72	\$1,125.55
		<b>\$706,061.88</b>	<b>\$518,774.79</b>	<b>\$187,287.09</b>

In re:  
Bed Bath & Beyond Inc.  
Debtor

Case No. 23-13359-VFP  
Chapter 11

CERTIFICATE OF NOTICE

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The following symbols are used throughout this certificate:

Symbol	Definition
+	Addresses marked '+' were corrected by inserting the ZIP, adding the last four digits to complete the zip +4, or replacing an incorrect ZIP. USPS regulations require that automation-compatible mail display the correct ZIP.
^	Addresses marked '^' were sent via mandatory electronic bankruptcy noticing pursuant to Fed. R. Bank. P. 9036.

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on Sep 15, 2024:

Recip ID	Recipient Name and Address
db	+ Bed Bath & Beyond Inc., 650 Liberty Avenue, Union, NJ 07083-8107
aty	+ Casey McGushin, 3101 Old Jacksonville Road, Springfield, IL 62704-6488
aty	+ Jacob E. Black, Kirkland and Ellis LLP., 3101 Old Jacksonville Road, Springfield, IL 62704-6488
aty	+ Max M Freedman, Kirkland & Ellis LLP, 300 North LaSalle Street, Chicago, IL 60654-5412

TOTAL: 4

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center.  
Electronic transmission includes sending notices via email (Email/text and Email/PDF), and electronic data interchange (EDI). Electronic transmission is in Eastern Standard Time.

Recip ID	Notice Type: Email Address	Date/Time	Recipient Name and Address
aty	^ MEBN	Sep 13 2024 20:37:03	Charles B. Sterrett, Kirkland & Ellis, 300 North LaSalle Street, Chicago, IL 60654-5412
aty	^ MEBN	Sep 13 2024 20:38:58	Derek I. Hunter, Kirkland & Ellis LLP, 601 Lexington Avenue, New York, NY 10022-4643
aty	^ MEBN	Sep 13 2024 20:36:01	Emily E. Geier, Kirkland & Ellis LLP, 601 Lexington Avenue, New York, NY 10022-4643
aty	^ MEBN	Sep 13 2024 20:38:39	Kirkland & Ellis LLP, 601 Lexington Avenue, New York, NY 10022-4643
aty	^ MEBN	Sep 13 2024 20:39:01	Michael A. Sloman, Kirkland and Ellis LLP, 601 Lexington Avenue, New York, NY 10022-4643
aty	^ MEBN	Sep 13 2024 20:38:46	Noah Z. Sosnick, Kirkland and Ellis LLP, 601 Lexington Avenue, New York, NY 10022-4643
aty	^ MEBN	Sep 13 2024 20:39:08	Olivia F. Acuna, Kirkland and Ellis LLP, 601 Lexington Avenue, New York, NY 10022-4643
aty	^ MEBN	Sep 13 2024 20:38:52	Richard U.S. Howell, P.C, KIRKLAND & ELLIS LLP, KIRKLAND & ELLIS INTERNATIONAL LLP, 300 North LaSalle Street, Chicago, IL 60654-3406
aty	^ MEBN	Sep 13 2024 20:38:42	Ross Fiedler, Kirkland & Ellis LLP, 601 Lexington Avenue, New York, NY 10022-4643

TOTAL: 9

BYPASSED RECIPIENTS

The following addresses were not sent this bankruptcy notice due to an undeliverable address, \*duplicate of an address listed above, \*P duplicate of a preferred address, or ## out of date forwarding orders with USPS.

NONE

NOTICE CERTIFICATION

I, Gustava Winters, declare under the penalty of perjury that I have sent the attached document to the above listed entities

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in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

**Meeting of Creditor Notices only (Official Form 309): Pursuant to Fed .R. Bank. P.2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.**

Date: Sep 15, 2024

Signature: /s/Gustava Winters

## CM/ECF NOTICE OF ELECTRONIC FILING

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system on September 13, 2024 at the address(es) listed below:

Name	Email Address
A. Jeff Ifrah	on behalf of Interested Party Federal Insurance Company jeff@ifrahlaw.com
A.J. Webb	on behalf of Creditor Select Consolidated Management LLC awebb@fbtlaw.com, awebb@ecf.courtdrive.com
Aaron Applebaum	on behalf of Creditor CR Mount Pleasant LLC aaron.applebaum@us.dlapiper.com, aaron--applebaum--3547@ecf.pacerpro.com
Aaron Applebaum	on behalf of Interested Party Continental Realty Corporation aaron.applebaum@us.dlapiper.com aaron--applebaum--3547@ecf.pacerpro.com
Aaron Applebaum	on behalf of Interested Party WM Sunset & Vine LLC aaron.applebaum@us.dlapiper.com aaron--applebaum--3547@ecf.pacerpro.com
Aaron Applebaum	on behalf of Creditor Ridgeport Limited Partnership aaron.applebaum@us.dlapiper.com aaron--applebaum--3547@ecf.pacerpro.com
Aaron Applebaum	on behalf of Creditor CR West Ashley LLC aaron.applebaum@us.dlapiper.com, aaron--applebaum--3547@ecf.pacerpro.com
Aaron R. Cahn	on behalf of Creditor The Bank of New York Mellon cahn@clm.com CourtMail@clm.com
Alan J. Brody	on behalf of Creditor JPMorgan Chase Bank N.A. brody@gtlaw.com alan-brody-2138@ecf.pacerpro.com
Alan J. Brody	on behalf of Creditor Alexander's Rego Shopping Center Inc. brody@gtlaw.com, alan-brody-2138@ecf.pacerpro.com
Alan Stuart Maza	on behalf of Interested Party Securites and Exchange Commission mazaa@sec.gov mazaa@sec.gov
Albert Anthony Ciardi, III	on behalf of Creditor The Anna Mscisz Trust aciardi@ciardilaw.com sfrizlen@ciardilaw.com;dtorres@ciardilaw.com
Albert Anthony Ciardi, III	on behalf of Interested Party Anna Mscisz Trust aciardi@ciardilaw.com sfrizlen@ciardilaw.com;dtorres@ciardilaw.com
Albert Anthony Ciardi, III	on behalf of Creditor Rainier Colony Place Acquisitions LLC aciardi@ciardilaw.com, sfrizlen@ciardilaw.com;dtorres@ciardilaw.com
Alexander F. Barth	on behalf of Creditor The Chen Liu and Shu Fen Lie Revocable Trust abarth@cohenseglia.com
Alexandria Nikolinos	on behalf of U.S. Trustee U.S. Trustee Alexandria.M.Nikolinos@hud.gov
Allen J Barkin	on behalf of Creditor LOGIXAL INC. abarkin@sbmesq.com sandyr@sbmesq.com
Allen Joseph Underwood, II	on behalf of Creditor 12535 SE 82nd AVE LLC aunderwood@litedepalma.com ajunderwood@ecf.courtdrive.com;grodriguez@litedepalma.com

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Allison J. Arotsky	on behalf of Defendant Raymond Accounts Management Inc. aarotsky@moritthock.com
Allison J. Arotsky	on behalf of Defendant Scentsible LLC aarotsky@moritthock.com
Amish R. Doshi	on behalf of Creditor Oracle America Inc. amish@doshilegal.com
Amy Elizabeth Vulpio	on behalf of Creditor Salesforce.com inc. vulpioa@whiteandwilliams.com
Amy Elizabeth Vulpio	on behalf of Creditor Google LLC vulpioa@whiteandwilliams.com
Andrew Braunstein	on behalf of Creditor Commission Junction LLC andrew.braunstein@lockelord.com
Andrew B. Still	on behalf of Defendant Baby Trend Inc. astill@swlaw.com, kcollins@swlaw.com
Andy Winchell	on behalf of Creditor Dong Koo Kim and Jong Ok Kim Trustees of the Dong Koo Kim and Jong Ok Kim Family Trust, dated October 18, 1996 andy@winchlaw.com, awinchellecf@gmail.com;katharine@winchlaw.com;winchellar94173@notify.bestcase.com
Andy Winchell	on behalf of Creditor River Park Properties II LP andy@winchlaw.com, awinchellecf@gmail.com;katharine@winchlaw.com;winchellar94173@notify.bestcase.com
Angela L Mastrangelo	on behalf of Interested Party Valley Square I L.P. mastrangelo@bk-legal.com, bhoffmann@bk-legal.com
Angela L Mastrangelo	on behalf of Interested Party CTC Phase II LLC mastrangelo@bk-legal.com, bhoffmann@bk-legal.com
Angela L Mastrangelo	on behalf of Interested Party Christiana Town Center LLC mastrangelo@bk-legal.com, bhoffmann@bk-legal.com
Anna Brook	on behalf of Counter-Claimant T-Mobile USA Inc, abrook@cm.law
Anthony Sodono, III	on behalf of Creditor Salmar Properties LLC asodono@msbnj.com
Arthur Abramowitz	on behalf of Other Prof. Golf & Tennis Pro Shops Inc. (d/b/a/ PGA TOUR Superstore) aabramowitz@shermansilverstein.com, jbaugh@shermansilverstein.com
Barbra Rachel Parlin	on behalf of Creditor ALTO Northpoint LP barbra.parlin@hklaw.com, elvin.ramos@hklaw.com;glenn.huzinec@hklaw.com,HAPI@HKLAW.COM;hapi@hklaw.com;jjalemany@hklaw.com
Barry J. Roy	on behalf of Defendant Storfex Holdings Inc. broy@rltlawfirm.com, rgydos@rltlawfirm.com
Barry Scott Miller	on behalf of Creditor English Tea Shop USA Corp. bmiller@barrismilleresq.com miller.barryb119091@notify.bestcase.com
Beth E Levine	on behalf of Creditor Committee Official Committee Of Unsecured Creditors blevine@pszjlaw.com
Bradford J. Sandler	on behalf of Other Prof. Plan Administrator bsandler@pszjlaw.com mseidl@pszjlaw.com;lpetras@pszjlaw.com;abates@pszjlaw.com
Bradford J. Sandler	on behalf of Creditor Committee Official Committee Of Unsecured Creditors bsandler@pszjlaw.com mseidl@pszjlaw.com;lpetras@pszjlaw.com;abates@pszjlaw.com
Bradford J. Sandler	on behalf of Other Prof. Michael Goldberg bsandler@pszjlaw.com mseidl@pszjlaw.com;lpetras@pszjlaw.com;abates@pszjlaw.com
Brendan Scott	on behalf of Creditor Dream on Me Industries Inc. bscott@klestadt.com
Brett D. Goodman	on behalf of Creditor KIR Brandon 011 LLC brett.goodman@afslaw.com, jeffrey.gleit@afslaw.com;matthew.bentley@afslaw.com;edocket@afslaw.com
Brett D. Goodman	on behalf of Creditor PL Dulles LLC brett.goodman@afslaw.com

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Brett D. Goodman

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Brett D. Goodman

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jeffrey.gleit@afslaw.com;matthew.bentley@afslaw.com;edocket@afslaw.com

Brett D. Goodman

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Brett D. Goodman

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jeffrey.gleit@afslaw.com;matthew.bentley@afslaw.com;edocket@afslaw.com

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on behalf of Creditor Flagler S.C. LLC brett.goodman@afslaw.com,  
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Brett S. Moore

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Brian Morgan

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Brian Morgan

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Brian Morgan

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Brian Morgan

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Brigette G McGrath

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Brigette G McGrath

on behalf of Plaintiff Michael Goldberg bmcgrath@askllp.com

Brigette G McGrath

on behalf of Counter-Defendant Michael Goldberg bmcgrath@askllp.com

Brigid K Ndege

on behalf of Creditor Ben Rosenzweig brigid.ndege@bclplaw.com

Brittany B Falabella

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Candice Marie Carson

on behalf of Creditor Pittsburgh Hilton Head Associates L.P. candice.carson@butlersnow.com

Carol L. Knowlton

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Catherine E Youngman

on behalf of Creditor Keurig Green Mountain Inc. cyoungman@foxrothschild.com, cbrown@foxrothschild.com

Catherine E. Youngman

on behalf of Creditor Keurig Green Mountain Inc. cyoungman@foxrothschild.com, cbrown@foxrothschild.com

Christopher Perez

on behalf of Unknown Role Type Luse Akdemir cp@hannaperez.com

Christopher D Loizides

on behalf of Interested Party NORTHWOODS III (SAN ANTONIO) LLC loizides@loizides.com, lisa.peters@kutackrock.com

Christopher P. Anton

on behalf of Defendant Caliber Americas LLC canton@gibbonslaw.com

Clayton Daniel Harvey

on behalf of Creditor Federal Heath Sign Company LLC clayton.harvey@faegredrinker.com

Colin R. Robinson

on behalf of Plaintiff Michael Goldberg crobinson@pszjlaw.com

Colin R. Robinson

on behalf of Other Prof. Plan Administrator crobinson@pszjlaw.com

Colin R. Robinson

on behalf of Creditor Committee Official Committee Of Unsecured Creditors crobinson@pszjlaw.com

Conrad K. Chiu

on behalf of Transferee Evolution Credit Opportunity Master Fund II-B L.P. cchiu@pryorcashman.com

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ecfnydocket@vedderprice.com,courtney-brown-3667@ecf.pacerpro.com

Courtney A. Schael

on behalf of Creditor ShopperTrak RCT LLC cschael@ashfordnjlaw.com mrogers@ashfordnjlaw.com

Courtney G. Schroeder

on behalf of Creditor Carla Cox Smith cschroeder@ghclaw.com

Craig G. Margulies

on behalf of Defendant Capital Brands Distribution LLC craig@marguliesfaithlaw.com

Dana Lee Robbins

on behalf of Creditor DS Properties 18 LP drobbins@burr.com mguerra@burr.com

Dana Lee Robbins

on behalf of Creditor SF WH Property Owner LLC drobbins@burr.com mguerra@burr.com

Dana S. Plon

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Dana S. Plon

on behalf of Creditor Simsbury Commons LLC dplon@sirlinlaw.com

Dana S. Plon

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Dana S. Plon

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Daniel Brogan

on behalf of Creditor MSC Mediterranean Shipping Company SA dbrogan@beneschlaw.com  
docket2@beneschlaw.com;lmolinaro@beneschlaw.com

Daniel Stolz

on behalf of Interested Party Ad Hoc Committee of Bondholders dstolz@genovaburns.com  
dstolz@ecf.inforuptcy.com;msousa@genovaburns.com

Daniel Stolz

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dstolz@ecf.inforuptcy.com;msousa@genovaburns.com

Daniel M Pereira

on behalf of Creditor ChannelAdvisor Corp. dpereira@stradley.com

Daniel M Pereira

on behalf of Creditor Commerce Technologies LLC dpereira@stradley.com

Daniel N. Zinman

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David Edelberg

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David Edelberg

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David Edelberg

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David Edelberg

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David Graff

on behalf of Creditor Telegraph Marketplace Partners II LLC dgraff@graffsilversteinllp.com

David Pizzica

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David Pizzica

on behalf of Debtor Bed Bath & Beyond Inc. dpizzica@pansinilaw.com vstafford@pansinilaw.com

David Pizzica

on behalf of Creditor Joseph Duczkowski dpizzica@pansinilaw.com vstafford@pansinilaw.com

David B Wheeler

on behalf of Creditor Dominion Energy South Carolina davidwheeler@mvalaw.com

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David H. Stein	on behalf of Creditor Levtex LLC dstein@wilentz.com, ciarkowski@wilentz.com
David H. Stein	on behalf of Unknown Role Type Bexar County Appraisal District dstein@wilentz.com ciarkowski@wilentz.com
David H. Stein	on behalf of Unknown Role Type Victoria Foster dstein@wilentz.com ciarkowski@wilentz.com
David H. Stein	on behalf of Unknown Role Type Alfred Zeve dstein@wilentz.com ciarkowski@wilentz.com
David L. Bruck	on behalf of Creditor Chase Green Mountain LP bankruptcy@greenbaumlaw.com
David L. Bruck	on behalf of Creditor Triple B Mission Viejo LLC bankruptcy@greenbaumlaw.com
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